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:	Chapter 11 Case No.
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LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

: (Jointly Administered)

: -----x Ref. Docket Nos. 8420

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)	
)	ss.:
COUNTY OF NEW YORK)	

Debtors.

SAMUEL GARCIA, being duly sworn, deposes and says:

- 1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
- 2. On April 16, 2010, I caused to be served the:

UNITED STATES BANKRUPTCY COURT

- a. "Third Interim Fee Application of Duff & Phelps LLC, as Financial Advisors to the Examiner, Anton R. Valukas, for Interim Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred from October 1, 2009 through January 31, 2010 for Fourth Interim Application Period," dated April 16, 2010, [Docket No. 8420 without Exhibits], (the "Duff & Phelps LLC Application without Exhibits"), and,
- b. "Third Interim Fee Application of Duff & Phelps LLC, as Financial Advisors to the Examiner, Anton R. Valukas, for Interim Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred from October 1, 2009 through January 31, 2010 for Fourth Interim Application Period," dated April 16, 2010 [Docket No. 8420], (the "Duff & Phelps LLC Application"),

by causing true and correct copies of the:

- a. Duff & Phelps LLC Application without Exhibits, to be enclosed securely in postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit A,
- b. Duff & Phelps LLC Application, to be enclosed securely in postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit B, and

- c. Duff & Phelps LLC Application, to be delivered via electronic mail to those parties listed on the annexed Exhibit C.
- 3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Samuel Garcia
Samuel Garcia

Sworn to before me this 21st day of April, 2010 /s/ Elli Petris

Notary Public, State of New York No. 01PE6175879 Qualified in Nassau County Commission Expires October 22, 2011

EXHIBIT A

MILBANK, TWEED, HADLEY & MCCLOY LLP DENNIS DUNNE, LUC DESPINS, WILBUR FOSTER, JR DENNIS O'DONNELL, ESQ., EVAN FLECK, ESQ. (COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS) 1 CHASE MANHATTAN PLAZA NEW YORK, NY 10005

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WEIL, GOTSHAL & MANGES LLP ATTN: SHAI WAISMAN, HARVEY MILLER, JACQUELINE MARCUS, LORI FIFE, RICHARD KRASNOW 767 FIFTH AVENUE NEW YORK, NY 10153 EXHIBIT "B"

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INTERNAL REVENUE SERVICE SPECIAL PROCEDURES BRANCH ATTN: DISTRICT DIRECTOR 290 BROADWAY NEW YORK, NY 10007 EXHIBIT "C"

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